



## TAX DECLARATION FOR CIGARETTES AND MERCHANDISE

### Purchased in a Taxing Jurisdiction Other Than Washington

Thank you for declaring your untaxed purchases. Under state law, residents are required to pay Washington taxes on cigarettes and other tangible personal property purchased in other taxing jurisdictions. When you buy from a retailer in Washington, the taxes are automatically added on, but when purchases are made in other taxing jurisdictions, residents need to declare and pay the taxes. Unless the taxes are paid, the potential tax loss could affect funding for public education, fire districts, cities and counties. Your cooperation in completing this form is sincerely appreciated. If you have questions, please contact the Department of Revenue district office located nearest you (see following page).

Last Name (Please Print) \_\_\_\_\_ First \_\_\_\_\_ Middle Initial \_\_\_\_\_

Street Address (Include Apartment Number) \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_ ( ) \_\_\_\_\_  
Telephone Number

### CIGARETTE PURCHASES

	Value
1. Cigarette Tax: Number of packages of 20's _____ X \$1.425	\$
2. Cigarette Tax: Number of packages of 25's _____ X \$1.78125	+
3. Purchase price paid for 20's .....	+
4. Purchase price paid for 25's .....	+
5. TOTAL (add lines 1, 2, 3, and 4).....	=
6. Less Tax(es) paid in another jurisdiction on the cigarettes.....	-
7. TOTAL VALUE.....	=
8. Use Tax Rate (To obtain the correct rate, please call the Dept. of Revenue district office nearest you. See following page).....	x
9. Use Tax Owed (multiply line 7 by 8).....	=
10. TOTAL TAX OWED - Cigarette Purchases (add lines 1, 2, 9, subtract line 6).....	=

### MERCHANDISE PURCHASES

Articles Purchased	Date of Purchase	Value
11.		\$
12.		+
13.		+
14. TOTAL (add lines 11, 12, & 13).....		=
15. Less sales tax(es) paid in another jurisdiction.....		-
16. TOTAL VALUE.....		=
17. Use Tax Rate (To obtain the correct rate, please call the district office nearest you. See following page)		x
18. USE TAX OWED - Merchandise (multiply line 16 by 17, subtract line 15).....		=
19. TOTAL ENCLOSED (add lines 10 and 18).....		=

### For Department Use Only

Fund No.	Amount
Use Tax # 001 - 0199	
Water # 139 - 0125	
Drug Education # 181 - 0125	
Health Care # 760 - 0125	
General # 001 - 0125	
TOTAL	

*Please mail this completed  
form along with your check to:*

Department of Revenue  
PO Box 47464  
Olympia, WA 98504-7464

Signature \_\_\_\_\_

Date \_\_\_\_\_

# Instructions For Completing This Form

## For Purchase of Cigarettes

- Multiply the number of packages purchased by \$1.425 (for 20-count packs) or \$1.78125 (for 25-count packs).
- Enter the price you paid for the cigarettes.
- Add the cigarette tax and the purchase price to get the total.
- Subtract any tax you paid in another taxing jurisdiction on this purchase.
- Enter the use tax rate for your residential location. To obtain the correct rate, please call the Department of Revenue district office located nearest you (see below). You may also call our toll-free number at (800) 647-7706.
- Multiply the use tax rate by the total value to find the use tax owed. Indicate the total tax owed.
- If you have already filed a "NOTICE OF INTENT" form, you must return it with this form when you pay the tax owed on your cigarettes.

## For Purchases of Merchandise

- List the items purchased, date purchased, and value (cost).
- Subtract any tax you paid in another taxing jurisdiction on this purchase.
- Total the value and multiply by the sales/use tax rate for your residential location. To obtain the correct rate, please call the Department of Revenue district office located nearest you (see below). You may also call our toll-free number at (800) 647-7706.
- If cigarette tax is also owed, add it on line 19.

*Mail this completed form along with your check to:*

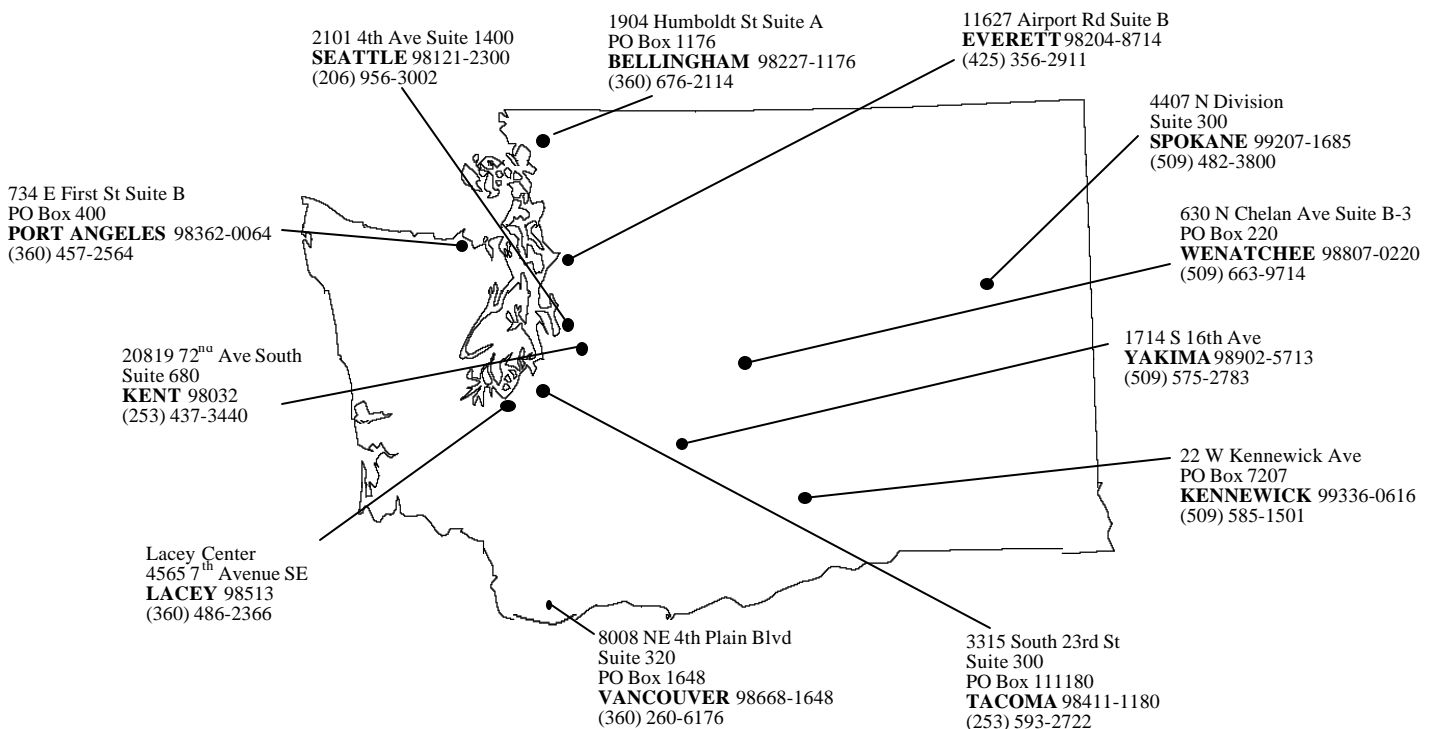
Department of Revenue  
PO Box 47464  
Olympia, WA 98504-7464

*Make a copy for your records.*

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## For Further Information

Toll Free Number: (800) 647-7706



For tax assistance, visit <http://dor.wa.gov> or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call (800) 451-7985.



State of Washington  
Department of Revenue  
Special Programs Division  
Miscellaneous Tax Section  
PO Box 47477  
Olympia WA 98504-7477

State of Washington  
Department of Revenue  
PO Box 47464  
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